

INTRODUCTION

The 2003-04 Estimates set out details of the operating and capital spending requirements of ministries for the year commencing April 1, 2003 and constitute the Government's formal request to the Legislature for approval of the amounts involved. Once approved by the Legislature in the Supply Act, the Estimates become the legal spending authority for each ministry.

Where it is necessary to seek the Legislature's approval for additional expenditures after the tabling of the Main Estimates, Supplementary Estimates may be tabled.

The services or Programs which ministries are responsible for delivering are each identified by a unique vote number within the Estimates. Votes in turn are sub-divided into items or activities in order to distinguish between their different functions. This program/activity structure permits the Legislature to be more specific in appropriating funds to particular services. Within each activity, expenditures are shown by standard account, i.e. salaries and wages, employee benefits, transportation and communication, services, transfer payments etc. (see explanatory notes on page vi).

For comparative purposes, Estimates and Actual amounts for prior years are provided on program summary and activity summary pages. These amounts are restated to provide comparability where functional reorganizations and transfers, Supplementary Estimates or accounting changes have occurred. Reconciliation to previously published data is shown on each Ministry's program summary page to relate previously published Estimates and Public Accounts actuals to any restated amounts.

Consolidation and other adjustments are provided on each Ministry program summary page. These adjustments represent the components of total spending presented in the annual Budget that are not included in the spending requests set out in the Estimates and include spending by the Province's agencies, boards and commissions that will not be funded by the Province.

Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore direct comparison between 2003-04 and earlier years may not be meaningful.

On the accrual basis of accounting, costs are recorded as goods and services are received rather than when payments are made. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis. These 2002-03 adjustments are indicated by superscripted references and are explained on reconciliations of 2002-03 Estimates from cash to accrual, as applicable, following each Ministry Summary.